



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF GALESVILLE MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 327  
GALESVILLE, WI 54630

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF GALESVILLE MUNICIPAL WATER UTILTY**Utility Address:** P.O. BOX 327

GALESVILLE, WI 54630

**When was utility organized?** 1/1/1899**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS SARAH J KARBULA**Title:** CITY CLERK-TREASURER**Office Address:**

16773 S. MAIN ST

P.O. BOX 327

GALESVILLE, WI 54630

**Telephone:** (608) 582 - 2475**Fax Number:** (608) 582 - 9995**E-mail Address:** cityofgalesville@centurytel.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** KRISTI ZARINS, CPA**Title:** SENIOR ACCOUNTANT**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP

P.O. BOX 1148

EAU CLAIRE, WI 54702-1148

**Telephone:** (715) 833 - 1717 EXT 12**Fax Number:** (715) 836 - 7877**E-mail Address:** kzarins@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** VINCE HOWE**Title:** CHAIRMAN**Office Address:**

16773 S. MAIN STREET

P.O. BOX 327

GALESVILLE, WI 54630

**Telephone:** (608) 582 - 2475**Fax Number:** (608) 582 - 9995**E-mail Address:** cityofgalesville@centurytel.net

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP  
P.O. BOX 1148  
EAU CLAIRE, WI 54702-1148

**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 3/16/2005**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR TOM JOSTAD**Title:** PUBLIC WORKS DIRECTOR**Office Address:**

16773 S. MAIN ST  
P.O. BOX 327  
GALESVILLE, WI 54630

**Telephone:** (608) 582 - 2475**Fax Number:** (608) 582 - 9995**E-mail Address:** cityofgalesville@centurytel.net

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**Name of utility commission/committee:** UTILITY COMMISSION

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**Names of members of utility commission/committee:**

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VINCE HOWE  
ANN SEAGO

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**Is sewer service rendered by the utility?** NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

**Date of Ordinance:** 

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	292,948	289,913	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	135,051	133,284	<b>2</b>
Depreciation Expense (403)	76,728	75,311	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	3,659	4,331	<b>5</b>
<b>Total Operating Expenses</b>	<b>215,438</b>	<b>212,926</b>	
<b>Net Operating Income</b>	<b>77,510</b>	<b>76,987</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>77,510</b>	<b>76,987</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	40,886	39,378	<b>9</b>
Miscellaneous Nonoperating Income (421)	11,372	8,250	<b>10</b>
<b>Total Other Income</b>	<b>52,258</b>	<b>47,628</b>	
<b>Total Income</b>	<b>129,768</b>	<b>124,615</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(14,519)	(14,519)	<b>11</b>
Other Income Deductions (426)	35,241	35,255	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>20,722</b>	<b>20,736</b>	
<b>Income Before Interest Charges</b>	<b>109,046</b>	<b>103,879</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	100,890	120,828	<b>13</b>
Amortization of Debt Discount and Expense (428)	3,762	3,032	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>104,652</b>	<b>123,860</b>	
<b>Net Income</b>	<b>4,394</b>	<b>(19,981)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,630,753	1,650,734	<b>19</b>
Balance Transferred from Income (433)	4,394	(19,981)	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,635,147</b>	<b>1,630,753</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	292,948		292,948	1
<b>Total (Acct. 400):</b>	<b>292,948</b>	<b>0</b>	<b>292,948</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	135,051		135,051	2
<b>Total (Acct. 401):</b>	<b>135,051</b>	<b>0</b>	<b>135,051</b>	
<b>Depreciation Expense (403):</b>				
Derived	76,728		76,728	3
<b>Total (Acct. 403):</b>	<b>76,728</b>	<b>0</b>	<b>76,728</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	3,659		3,659	5
<b>Total (Acct. 408):</b>	<b>3,659</b>	<b>0</b>	<b>3,659</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>77,510</b>	<b>0</b>	<b>77,510</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON CASH AND INVESTMENTS	2,933	0	2,933	10
INTEREST ON ADVANCE TO TIF DISTRICT	21,920	0	21,920	11
INTEREST ON SPECIAL ASSESSMENTS	16,033	0	16,033	12
<b>Total (Acct. 419):</b>	<b>40,886</b>	<b>0</b>	<b>40,886</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		11,372	11,372 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>11,372</b>	<b>11,372</b>
<b>TOTAL OTHER INCOME:</b>	<b>40,886</b>	<b>11,372</b>	<b>52,258</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(14,519)		(14,519) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(14,519)</b>	<b>0</b>	<b>(14,519)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		35,241	35,241 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>35,241</b>	<b>35,241</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(14,519)</b>	<b>35,241</b>	<b>20,722</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	100,890		100,890 19
<b>Total (Acct. 427):</b>	<b>100,890</b>	<b>0</b>	<b>100,890</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSES	3,762		3,762 20
<b>Total (Acct. 428):</b>	<b>3,762</b>	<b>0</b>	<b>3,762</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>104,652</b>	<b>0</b>	<b>104,652</b>
<b>NET INCOME:</b>	<b>28,263</b>	<b>(23,869)</b>	<b>4,394</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	505,237	1,125,516	1,630,753 25
<b>Total (Acct. 216):</b>	<b>505,237</b>	<b>1,125,516</b>	<b>1,630,753</b>
Balance Transferred from Income (433):			
Derived	28,263	(23,869)	4,394 26
<b>Total (Acct. 433):</b>	<b>28,263</b>	<b>(23,869)</b>	<b>4,394</b>
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>533,500</b>	<b>1,101,647</b>	<b>1,635,147</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	292,948	0	0	0	<b>292,948</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>292,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>292,948</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,040,681	3,976,111	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	919,558	821,726	<b>2</b>
<b>Net Utility Plant</b>	<b>3,121,123</b>	<b>3,154,385</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	460,324	438,404	<b>5</b>
Other Investments (124)	350,086	352,298	<b>6</b>
Special Funds (125)	135,519	110,126	<b>7</b>
<b>Total Other Property and Investments</b>	<b>945,929</b>	<b>900,828</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	345,339	402,989	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	40,080	52,165	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	5,853	6,097	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>391,272</b>	<b>461,251</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	47,872	51,634	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>47,872</b>	<b>51,634</b>	
<b>Total Assets and Other Debits</b>	<b>4,506,196</b>	<b>4,568,098</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	407,863	407,863	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,635,147	1,630,753	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,043,010</b>	<b>2,038,616</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,166,062	2,207,593	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,166,062</b>	<b>2,207,593</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	8,208	10,787	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	27,577	35,244	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>35,785</b>	<b>46,031</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	261,339	275,858	<b>36</b>
<b>Total Deferred Credits</b>	<b>261,339</b>	<b>275,858</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,506,196</b>	<b>4,568,098</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,976,111	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,571,940	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,468,741	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	0				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>4,040,681</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	529,414	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	390,144	0	0	0	12
<b>Total Accumulated Provision</b>	<b>919,558</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,121,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	462,025				<b>462,025</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	76,728				<b>76,728</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,460				<b>1,460</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>78,188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,188</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	10,799				<b>10,799</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>10,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,799</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>529,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>529,414</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	359,701				<b>359,701</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	35,241				<b>35,241</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>35,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,241</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	4,798				<b>4,798</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>4,798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,798</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>390,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>390,144</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	5,853	6,097	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>5,853</b>	<b>6,097</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2002 MORTGAGE REVENUES BONDS	158	428	5,693	1
2004 REFUNDING BONDS	3,604	428	42,179	2
<b>Total</b>			<b>47,872</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	407,863	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>407,863</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
2002 MORTGAGE REVENUE BONDS	09/24/2002	09/01/2042	4.50%	1,561,062	<b>1</b>
2004 WATER SYSTEM REFUNDING BONDS	06/03/2004	12/01/2017	4.35%	605,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,166,062</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	3,659	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>3,659</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	3,420	7
PSC Remainder Assessment	239	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>3,659</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2004 WATER SYSTEM REFUNDING BONDS	14,656	30,306	37,757	7,205	1
1997 REVENUE BONDS	0			0	2
2002 MORTGAGE REVENUE BONDS	20,588	70,584	70,800	20,372	3
<b>Subtotal</b>	<b>35,244</b>	<b>100,890</b>	<b>108,557</b>	<b>27,577</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
LONG-TERM DEBT	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NOTES PAYABLE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>35,244</b>	<b>100,890</b>	<b>108,557</b>	<b>27,577</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TIF DISTRICT	460,324	1
<b>Total (Acct. 123):</b>	<b>460,324</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	350,086	2
<b>Total (Acct. 124):</b>	<b>350,086</b>	
<b>Special Funds (125):</b>		
WATER MRB RESERVE	64,598	3
WATER MRB SPECIAL REDEMPTION	44,200	4
WATER CONSTRUCTION ACCOUNT	84	5
WATER RD RESERVE ACCOUNT	26,637	6
<b>Total (Acct. 125):</b>	<b>135,519</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	40,080	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>40,080</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		19
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	261,339	20
NONE		21
<b>Total (Acct. 253):</b>	<b>261,339</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	2,535,135	0	0	0	<b>2,535,135</b>	<b>1</b>
Materials and Supplies	5,975	0	0	0	<b>5,975</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	495,719	0	0	0	<b>495,719</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	268,598	0	0	0	<b>268,598</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,776,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,776,793</b>	
Net Operating Income	77,510	0	0	0	<b>77,510</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.36%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.36%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	1.5	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	275,858	0	0	0	<b>275,858</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	14,519	0	0	0	<b>14,519</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>261,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>261,339</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

The Common Council approved an ordinance for a zero tax equivalent charge on 6/12/94. Therefore, the water utility has no local and school tax equivalent on meters charged to the sewer utility.

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

#### ACCOUNTANTS' COMPILATION REPORT

To the City Council  
City of Galesville  
Galesville, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Galesville Municipal Water Utility, an enterprise fund of the City of Galesville as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Eau Claire, Wisconsin  
March 22, 2006

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	289,412	285,199	<b>1</b>
<b>Total Sales of Water</b>	<b>289,412</b>	<b>285,199</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,352	1,666	<b>2</b>
Other Water Revenues (474)	2,184	3,048	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>3,536</b>	<b>4,714</b>	
<b>Total Operating Revenues</b>	<b>292,948</b>	<b>289,913</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	82,896	90,827	<b>4</b>
General Operating Expenses (680-690)	52,155	42,457	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>135,051</b>	<b>133,284</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	76,728	75,311	<b>6</b>
Amortization Expense (404)		0	<b>7</b>
Taxes (408)	3,659	4,331	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>80,387</b>	<b>79,642</b>	
<b>Total Operating Expenses</b>	<b>215,438</b>	<b>212,926</b>	
<b>NET OPERATING INCOME</b>	<b>77,510</b>	<b>76,987</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	530	24,005	112,827	4
Commercial	82	10,263	36,744	5
Industrial	9	3,068	9,257	6
<b>Total Metered Sales to General Customers (461)</b>	<b>621</b>	<b>37,336</b>	<b>158,828</b>	
Private Fire Protection Service (462)	5		5,436	7
Public Fire Protection Service (463)	1		107,504	8
Other Sales to Public Authorities (464)	19	6,327	17,644	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>646</b>	<b>43,663</b>	<b>289,412</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	107,504	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>107,504</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,352	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,352</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,224	7
<b>Other (specify):</b> OTHER MISCELLANEOUS	960	8
<b>Total Other Water Revenues (474)</b>	<b>2,184</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	29,700	37,924	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	17,863	15,125	3
Chemicals (630)	12,184	9,581	4
Supplies and Expenses (640)	16,323	20,904	5
Repairs of Water Plant (650)	5,756	6,243	6
Transportation Expenses (660)	1,070	1,050	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>82,896</b>	<b>90,827</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	14,248	12,998	8
Office Supplies and Expenses (681)	2,226	3,067	9
Outside Services Employed (682)	16,373	8,784	10
Insurance Expense (684)	5,578	5,039	11
Employees Pensions and Benefits (686)	11,733	11,214	12
Regulatory Commission Expenses (688)	86	0	13
Miscellaneous General Expenses (689)	1,911	1,355	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>52,155</b>	<b>42,457</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>135,051</b>	<b>133,284</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		3,420	3,953	3
PSC Remainder Assessment		239	378	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>3,659</b>	<b>4,331</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.200108				3
County tax rate	mills		6.764312				4
Local tax rate	mills		7.458968				5
School tax rate	mills		6.517258				6
Voc. school tax rate	mills		2.243038				7
Other tax rate - Local	mills		0.208892				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.392576</b>				10
Less: state credit	mills		0.901977				11
<b>Net tax rate</b>	mills		<b>22.490599</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.458968</b>				14
<b>Combined School Tax Rate</b>	mills		<b>8.760296</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.208892</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.428156</b>				17
<b>Total Tax Rate</b>	mills		<b>23.392576</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.702281</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.490599</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.794715</b>				21
Utility Plant, Jan. 1	\$	3,976,111	3,976,111				22
Materials & Supplies	\$	6,097	6,097				23
<b>Subtotal</b>	\$	<b>3,982,208</b>	<b>3,982,208</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,982,208</b>	<b>3,982,208</b>				26
Assessment Ratio	dec.		0.937395				27
<b>Assessed Value</b>	\$	<b>3,732,902</b>	<b>3,732,902</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.794715</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>58,960</b>	<b>58,960</b>				30
Tax Equivalent per 1994 PSC Report	\$	28,631					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	24,409		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	70,485		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>94,894</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,092		12
Structures and Improvements (321)	414,633		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	339,107		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>755,832</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	490,300		23
<b>Total Water Treatment Plant</b>	<b>490,300</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			24,409	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			70,485	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	94,894	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,092	12
Structures and Improvements (321)			414,633	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			339,107	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	755,832	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			490,300	23
<b>Total Water Treatment Plant</b>	0	0	490,300	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	8,155		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	151,474		26
Transmission and Distribution Mains (343)	669,054	59,830	27
Fire Mains (344)	0		28
Services (345)	120,626	6,697	29
Meters (346)	51,370	5,070	30
Hydrants (348)	112,025	12,719	31
Other Transmission and Distribution Plant (349)	67		32
<b>Total Transmission and Distribution Plant</b>	<b>1,112,771</b>	<b>84,316</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	39,146	92	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,388		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>44,534</b>	<b>92</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,498,331</b>	<b>84,408</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,498,331</b>	<b>84,408</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			8,155	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			151,474	26
Transmission and Distribution Mains (343)	3,507		725,377	27
Fire Mains (344)			0	28
Services (345)	1,277		126,046	29
Meters (346)	1,639		54,801	30
Hydrants (348)	4,376		120,368	31
Other Transmission and Distribution Plant (349)			67	32
<b>Total Transmission and Distribution Plant</b>	<b>10,799</b>	<b>0</b>	<b>1,186,288</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			39,238	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			5,388	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>44,626</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,799</b>	<b>0</b>	<b>2,571,940</b>	
Common Utility Plant Allocated to Water Department				0 40
<b>Total utility plant in service</b>	<b>10,799</b>	<b>0</b>	<b>2,571,940</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	200,636		12
Structures and Improvements (321)	155,767		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	77,995		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>434,398</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	304,671		23
<b>Total Water Treatment Plant</b>	<b>304,671</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	0	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			200,636	12
Structures and Improvements (321)			155,767	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			77,995	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	434,398	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			304,671	23
<b>Total Water Treatment Plant</b>	0	0	304,671	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	28,818		26
Transmission and Distribution Mains (343)	613,677		27
Fire Mains (344)	0		28
Services (345)	67,142	750	29
Meters (346)	0		30
Hydrants (348)	22,262	1,821	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>731,899</b>	<b>2,571</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,470,968</b>	<b>2,571</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,470,968</b>	<b>2,571</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			28,818 26
Transmission and Distribution Mains (343)	3,217		610,460 27
Fire Mains (344)			0 28
Services (345)	711		67,181 29
Meters (346)			0 30
Hydrants (348)	870		23,213 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>4,798</b>	<b>0</b>	<b>729,672</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>4,798</b>	<b>0</b>	<b>1,468,741</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>4,798</b>	<b>0</b>	<b>1,468,741</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,011	5,011	1
February			4,484	4,484	2
March			5,745	5,745	3
April			5,141	5,141	4
May			5,684	5,684	5
June			6,444	6,444	6
July			7,366	7,366	7
August			6,531	6,531	8
September			5,924	5,924	9
October			5,989	5,989	10
November			5,371	5,371	11
December			5,533	5,533	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>69,223</b>	<b>69,223</b>	
Less: Water sold				43,663	13
Volume pumped but not sold				25,560	14
Volume sold as a percent of volume pumped				63%	15
Volume used for water production, water quality and system maintenance				8,296	16
Volume related to equipment/system malfunction				12,550	17
Non-utility volume NOT included in water sales				430	18
Total volume not sold but accounted for				21,276	19
Volume pumped but unaccounted for				4,284	20
Percent of water lost				6%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				626	24
Date of maximum: 3/8/2005					25
Cause of maximum:					26
Fire in downtown building.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				63	27
Date of minimum: 1/7/2005					28
Total KWH used for pumping for the year				231,591	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
NW 1/4 SEC 33 T19 R8	# 3	250	11	0	No	<b>1</b>
20812 W.GALE - INDUSTRIAL PARK # 4		442	15	442,000	Yes	<b>2</b>
17285 TOWER DRIVE	#5	460	16	450,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#4	#5		<b>1</b>
Location	WEST GALE AVE	TOWER DRIVE		<b>2</b>
Purpose	S	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LAYNE	LAYNE		<b>5</b>
Year Installed	1967	1998		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	300	450		<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC		<b>9</b> <b>10</b>
Year Installed	1994	1998		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	15	30		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b> <b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	# 2	# 4	# 5	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		4
				5
Year constructed	1910	1973		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	500	500		10
				11
Total capacity in gallons (actual)	150,000	500,000		12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)		PRESSURE	GRAVITY	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.2450	0.6480	20
				21
Is a corrosion control chemical used (yes, no)?		Y	Y	22
				23
Is water fluoridated (yes, no)?		Y	Y	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	647	0	0	0	647	1
M	D	4.000	7,773	0	400	0	7,373	2
M	D	6.000	37,215	721	0	0	37,936	3
M	D	8.000	18,130	0	0	0	18,130	4
M	D	10.000	3,945	0	0	0	3,945	5
M	D	12.000	8,599	0	0	0	8,599	6
Total Within Municipality			76,309	721	400	0	76,630	
Total Utility			76,309	721	400	0	76,630	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	262	0	0	0	262		1
L	0.750	210	0	0	0	210		2
M	1.000	162	8	7	0	163	62	3
P	1.000	1	0	0	0	1		4
M	1.250	2	0	0	0	2		5
M	1.500	8	0	0	0	8	1	6
M	2.000	8	0	0	0	8	2	7
L	2.000	4	0	0	0	4		8
L	3.000	1	0	0	0	1		9
L	6.000	3	0	0	0	3		10
<b>Total Utility</b>		<b>661</b>	<b>8</b>	<b>7</b>	<b>0</b>	<b>662</b>	<b>65</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	543	0	18	(10)	515	0	1
0.750	71	30	1	6	106	30	2
1.000	16	1	0	0	17	0	3
1.250	4	0	0	(1)	3	1	4
1.500	12	0	0	(1)	11	10	5
2.000	7	0	0	2	9	8	6
3.000	5	2	2	(2)	3	2	7
<b>Total:</b>	<b>658</b>	<b>33</b>	<b>21</b>	<b>(6)</b>	<b>664</b>	<b>51</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	449	49	2	8	0	7	515	1
0.750	80	8	0	1	0	17	106	2
1.000	0	11	2	4	0	0	17	3
1.250	0	2	1	0	0	0	3	4
1.500	0	9	1	1	0	0	11	5
2.000	1	3	3	2	0	0	9	6
3.000	0	0	0	3	0	0	3	7
<b>Total:</b>	<b>530</b>	<b>82</b>	<b>9</b>	<b>19</b>	<b>0</b>	<b>24</b>	<b>664</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	122	5	5	6	128	2
<b>Total Fire Hydrants</b>	<b>122</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>128</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	122
Number of distribution system valves end of year:	185
Number of distribution valves operated during year:	44

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Outside services employed (Account 682) is higher than last year due to higher accounting fees as well as meter testing expenses that the utility did not have in the prior year.

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### Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The Common Council approved an ordinance for a zero tax equivalent charge on 6/12/94.

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### Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

The "Other tax rate - local" is for a special district - Lake Marinuka.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

New water mains were financed by the utility.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

One of the new services was paid for by a customer and the remaining services were financed by the utility.

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### Meters (Page W-19)

Explain all reported adjustments.

The utility discovered some errors in the meter count during the year. Adjustments were made to correct the count to agree to the utility's records.

Explain program for replacing or testing meters 1" or smaller.

The utility tests the majority of the 1" and larger meters each year. The utility also tests approximately 25 percent of the 3/4" meters each year. The utility is in the process of replacing all 5/8" meters with 3/4" meters so they are not testing the 5/8" meters anymore.

If 2-inch or greater meters are reported as residential, please explain.

The 2" residential meter is for a duplex.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-20)

#### Explain all reported Adjustments.

The utility discovered that 6 hydrants had not previously been included in the count. Adjusted schedule to agree PSC report to utility records.

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